



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION II

290 BROADWAY

NEW YORK, NEW YORK 10007-1866

September 17, 2004

Richard E. Hahn  
Senior Counsel  
PolyOne Corporation  
33587 Walker Road  
Avon Lake, OH 44012

RE: May 18, 2004 Notice of Potential Liability and Demand for Reimbursement of Costs Pursuant to the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. Section 9601 to 9675  
L.E. Carpenter Superfund Site, Wharton, Morris County, New Jersey

Dear Mr. Hahn:

This responds to your letter dated July 30, 2004 in which you claim that L.E. Carpenter and Company has been and remains insolvent and that PolyOne Corporation has no legal obligation to pay remediation costs, or to reimburse the U.S. EPA's response costs on behalf of L.E. Carpenter.

In order to evaluate your position, U.S. EPA requests that you provide us with financial documentation in support of your contention that L.E. Carpenter is insolvent. With regard to PolyOne Corporation's position that it has no legal obligation to pay response costs on behalf of L.E. Carpenter, we request that you submit the acquisition agreement(s) between PolyOne's predecessor (M.A. Hanna Co.) and Day International Corporation (formerly Dayco Corporation), the parent company of L.E. Carpenter, as well as any additional information substantiating PolyOne's position that it does not retain any of L.E. Carpenter's CERCLA liability. We request that you submit this documentation to us within thirty (30) days of your receipt of this letter.

Please contact me at (212) 637-3135, should you have any questions regarding the above.

Sincerely yours,

Frances M. Zizila  
Assistant Regional Counsel

cc: Cristopher R. Anderson, L.E. Carpenter  
Stephen Cipot, EPA, RPM ✓  
Anthony Cinque, NJDEP

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